TOPIC	CASH MANAGEMENT IMPROVEMENT ACT	SUB-SECTION 22.00.00
SECTION		ISSUANCE DATE JULY 1, 1998
SUB-SECTION INDEX		REVISION NUMBER 99-001

STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION

TOPIC	CASH MANAGEMENT IMPROVEMENT ACT	SUB-SECTION 22.10.10
SECTION	OVERVIEW	ISSUANCE DATE JULY 1, 1998
SUB-SECTION	INTRODUCTION	REVISION NUMBER 99-001

INTRODUCTION

CMIA was passed by congress in 1990 and amended in 1992 to ensure efficiency, effectiveness and equity in the transfer of funds between state and federal governments. All programs listed in CFDA are subject to CMIA regulations.

A major federal assistance program is one that meets the dollar threshold criteria contained in the Office of Management and Budget Circular A-128, the Single Audit Act. Each year, the federal government provides the dollar limitation to the states based upon the amount of federal receipts reported in the prior FY Mississippi Single Audit Report/Corrective Action Plan. The state CMIA coordinator notifies each agency affected by CMIA regulations when it is subject to CMIA reporting.

The major provisions of CMIA are:

1. Federal agencies must make timely fund disbursements and grant awards to states.

2. State and federal agencies must minimize the time between the transfer of federal funds to states and the presentation of states' check/warrants or settlement of EFT payments for CMIA program purposes.

3. States are entitled to interest from the federal government from the day the state pays out its own funds, for CMIA program purposes, to the day federal funds are credited to the state's account.

4. The federal government is entitled to interest from states for the time federal funds are in state accounts until the day funds are paid out for CMIA program purposes.

5. Interest charges will be paid from operating budgets and not amounts available for CMIA program funding.

It is the state's responsibility to track federal cash drawdowns and clearance patterns by program. The state should maintain information on disbursements and receipts of funds to verify the implementation of funding techniques and to document interest liabilities.

Funding Techniques

Federal funds should be requested in sufficient time to ensure that funds are received and program expenditures are paid in accordance with approved funding techniques. There are four different types of funding techniques:

1. Zero balance accounting - federal funds are received on the same day program expenditures are paid out of the state treasury. This is by EFT.

2. Average clearance - federal funds are cleared based on the weighted average time it takes for vendors to deposit the state warrants, and for those warrants to clear the treasury.

3. Estimated clearance - federal funds are requested based on a percentage drawdown for the percent of time it takes warrants, in payment of program expenditures, to clear the treasury.

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4. Modified clearance - federal funds are requested based on estimated clearance for the first ten drawdowns. An additional drawdown is requested based on the dollar weighted average day of clearance for all remaining funds until 99% is reached.

Clearance Patterns

A clearance pattern is a statistical model depicting the proportion of a total amount disbursed that is debited against the state treasury each day. The clearance pattern should show the percentage of funds clearing each day, starting the day of the check/warrant issuance, until less than one percent of the total amount issued remains outstanding. Any grant that is under CMIA must have a clearance pattern established. This is done through the RPTG and the julian date (discussed in section 22.20.10).

For example, an agency processes PV's for $100,000 on a RPTG on julian date 96041 (February 10, 1996). The respective warrants are then tracked to determine the date paid by the treasurer (clearing date). On February 11, $50,000 in warrants clear, on February 14, $30,000 clears and the balance of $20,000 clears on February 16. The $50,000 clears in one day, $30,000 clears in four days and $20,000 clears in six days. Therefore, the average clearance pattern is 2.90 days or the federal drawdown should be received on the third working day after the date on the warrants.

Using the same data for estimated clearance, the first day the agency would draw 50% of the funds due, on day four draw 30% and on the sixth day 20% of the funds are due from the federal government. This would require three draws instead of one. For better efficiency, the Director of DFA is permitting average clearance instead of estimated clearance.

Treasury-State Agreements

The U.S. Treasury, Financial Management Service, is charged with promulgating CMIA implementation regulations. To this end, a Treasury-State Agreement is entered into with each state to address those situations and circumstances that vary from state to state in the delivery of federal funds.

The Treasury-State Agreement between the State of Mississippi and the Secretary of the Treasury, United States Department of the Treasury, outlines the procedures that the State of Mississippi must follow in the administration of CMIA. This agreement is on file at DFA.

The Legislative Amendment

In amending the process to allow the use of interest free funding techniques, the Mississippi State Legislature modified Section 7-7-39, Miss. Code Ann. (1972), to eliminate the need for federal funds to be on deposit before making CMIA program payments. This amendment allows state agencies with federal grants within the federal dollar limitation to establish CMIA receivables for program expenditures when calculating cash availability.

TOPIC	CASH MANAGEMENT IMPROVEMENT ACT	SUB-SECTION 22.20.10
SECTION	INPUT	ISSUANCE DATE FEBRUARY 28, 2001
SUB-SECTION	CMIA TRACKING	REVISION NUMBER 01-003

<u>CMIA Tracking Procedures</u>

CMIA tracking in SAAS is done through the use of RPTGs which are a portion of the grant management module. The grant module is used by agencies to track expenditures and revenue for federal reporting purposes. The code on all accounting transaction documents that directs the system to recognize the expenditure or revenue as being subject to CMIA tracking is the RPTGs. RPTG must be unique within each agency. The documents, tables and use of RPTGs for CMIA tracking is addressed in Chapter 8 of the <u>MMRS/SAAS User Guide</u>, Volume II.

This MAAPP manual section gives the steps required in CMIA reporting for all agencies in a broad sense.

Step 1:   Establish RPTGs in the RPTG Table. Special instructions are as follows:

C   CFDA Number - Appears on the CSH003 header and is used by the agency to identify the CFDA program name.

C   FEDERAL FLAG must be set to " Y" - Used by the program to select appropriate accounting lines for CMIA tracking.

C   FED PCT (Federal Percent) Field - Expressed in xx.xxxx format and is used as the multiplier to calculate the portion of the expenditure that is federal. Therefore, it is very important that the correct percent be entered on the table when setting up CMIA RPTGs.

Should the federal percent for a RPTG change, the preferred treatment would be to establish a new RPTG. If the federal percent is changed during the month or during a specified period covered by reports and a new RPTG is not established, the resulting information will not be consistent with prior activity of that RPTG. Careful consideration should be given if an agency decides to allow changes to federal percent, if JV, PV or CR document entries have already been used with that existing RPTG.

C   For CMIA FED FLAG " Y" RPTGs, the sum of Fed/State/Other Percent Field must equal 100.0000.

Step 2: Set Up CMIA Receivables

Based on the federal percentage of the amount of PV' s submitted to BFC, the agency should set up the CMIA receivable. The CR documents are used to set up the CMIA receivable and the corresponding reversal. For purposes of recording CMIA receivable (account code 12404), the offset to use should be Deferred CMIA Federal Revenues (account code 22500). The reversal of the CMIA receivable should be included as the last two lines on the CR document used to record the receipt of federal funds.

On July 1 of each year, SAAS will create JVs to move balances in the 12404 - Due from Federal Government - CMIA account to the 12405 - Due from Federal Government - CMIA - Prior Year account. When federal funds are received in July and the " Due From" account 12404 was established for those funds in June, the 12405 account should be credited on the CR. During the lapse period, the BY must be entered on the CR.

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SUB-SECTION	CMIA TRACKING	REVISION NUMBER 01-003

The CR setting up the receivable, when accepted in SAAS, increases the agency's cash availability thereby allowing warrants to be issued to pay program expenditures. Examples of a CR establishing the CMIA receivable, recording the federal receipt and reversing the CMIA receivable are shown in Exhibits 22.20.10-A and 22.20.10-C.

Step 3: Review the CSH002 Report

Following overnight processing, canceled warrants and warrants in payment of approved PV's with valid RPTGs will appear on a CSH002 report, whether or not the federal flag is set to "Y" or "N". This report is sorted by BY, by fund and by RPTG. A tracking number in the left hand corner of the CSH002 report (Exhibit 22.30.10-A), the julian date, is the document identifier that links the PV, the warrant, and the federal receipt together. A julian date is comprised of the last two digits of the calendar year followed by the number assigned to the day in the calendar year warrants are written. For example, 96001 is the first calendar day of the year 1996; 96002 is January 2, 1996. By having the same julian date on each related document, the documents can be tracked and the interest liability can be calculated.

Step 4: Review and Edit "CR" Shells

From the CSH002 report, a "CR" shell (Exhibit 22.20.10-B) is created in SAAS. If the RPTG cost multiplied by the federal percent is greater than zero, a line is created on the Julian numbered CR shell for that day. CR shells are created and placed on the suspense file for use by agencies. The federal revenue code ("account code") will not appear on the CR shell and, therefore, must be entered by the agency. In addition, the reversal of the CMIA receivable should be entered on the last two lines of the CR shell. (Exhibit 22.20.10-C is an example of a CR shell in which the account codes and the reversal of the CMIA receivable has been entered by the agency.) All CR shells must be deleted when not used. The CR shell should be used by agencies to decrease the chance of error in posting the cash receipt.

Step 5: Prepare the Federal Draw

The CSH002 report and the CR shell should be used to prepare the federal draw. The agency may make any necessary adjustments to the CR shell to correct fund and RPTGs, where applicable, for cash refunds, JVs or J2s entered into SAAS using valid RPTGs. The agency can make changes to amounts, add the revenue source, and add or delete lines for each RPTG. It is important that the julian number used on the CR shell matches the one on the CSH002 report and the PV.

When processing any CRs, JVs, J2s or cash refunds, which apply to a federal RPTG, the document ID must start with the appropriate julian date. If the julian number and reporting category are not used, these entries will not appear on the CSH003 report which is discussed in step 7 below.

Step 6: Receipt the Federal Funds

When funds are received from the federal government, they are deposited into the treasury fund using the julian date and the RPTG in which the warrants were written. Therefore, the system will track the receipt to the disbursement. If the receipt is received a day early, the state will owe the federal government a day of interest; if received on time, no interest is owed; and if received a day late, the federal government will owe the state a day of interest. The interest rate is provided by the U.S. Department of the Treasury annually.

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TOPIC	CASH MANAGEMENT IMPROVEMENT ACT	SUB-SECTION 22.20.10
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Step 7: Review and Edit the CSH003 Report

On a monthly basis, a report of the month' s federal CMIA activity by RPTG is run in order to determine whether federal money, subject to CMIA regulations, is received and expended according to established clearance patterns. This is the CSH003 report (Exhibit 22.30.10-B). It is sorted by fund, RPTG and julian date. The CSH003 report shows the amount of the disbursement, calculates the federal drawdown amount and also shows the receipt amount. It calculates the amount, if any, of interest that is due to or from the federal government. If a correction needs to be made, it can be done by including the julian date in the JV/J2/CR document along with the appropriate RPTG on the accounting line. Special treatment for JV/J2s which involve revenue will allow the system to use the accept date of the original cash receipt when calculating the days difference. An example of this type correction would be if the wrong julian date was used on the receipt warrant.

Step 8: Make Annual Report to the Federal Government

Each year, the state is required to submit an annual report for its most recently completed FY. The annual report will be submitted to the U.S. Treasury, Financial Management Service. This report summarizes by CFDA number, the interest due to or from the state. State agencies should ensure that all major federal assistance programs listed in the Treasury - State Agreement are included on the schedule of federal grant activity (section 27.30.60). The Mississippi Single Audit Report/Corrective Action Plan is compiled from the schedules of federal grant activity and should agree with the annual report.

EXHIBIT 22.20.10-A
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Page 1 of 2

FUNC: DOCID: CR   XXX 01CMIA00358   12/29/00   03:11:38   PM
STATUS: PEND5   BATID: ORG:
H-
        * * CASH RECEIPT INPUT FORM * *

        DEPOSIT DATE: ACCTG PRD: BUDGET FY: 01

            ACTION: E   BANK ACCOUNT CODE: 01   CASH ACCOUNT: 10100

            COMMENTS: SET UP CMIA A/R

                                                       DOCUMENT TOTAL: 0.00
        UNIDENTIFIABLE INVOICE: N   CALCULATED DOCUMENT TOTAL: 0.00
        INVOICE RECONCILIATION: N

A - - *HS60 - DOCUMENT MARKED FOR READ ONLY   H - - *S404 - READY FOR APPROVAL 5

(FOR DFA USE ONLY)		
TYPE OF REMITTANCE		
CASH		$ _____
CHECKS		$ _____
DEP. RECEIPT	# _____	$ _____
STATE WARRANT	# _____	$ _____
LESS:	_____	$ _____
Deposit to Fund	# _____	$ _____
GRAND TOTAL		$ _____

CASHIER   DATE

PLEASE CREDIT THE ABOVE AMOUNT(S) TO THE
PROPER FUNDS, AS INDICATED.

BY   _____
TITLE _____
DATE _____

                    (FOR DFA USE ONLY)

APPROVED BY _____
DATE _____

SEND: White Copy to Department of Finance & Administration along with payment.

RETAIN: Pink Copy as a temporary record of money deposited with the Department of Finance & Administration.

EXHIBIT 22.20.10-A
REV. 01-003
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FUNC: DOCID: CR   XXX   01CMIA00358   12/29/00   03:11:38   PM
STATUS: PEND5   BATID: ORG: 001-001 OF   002
01 -

                LINE NUMBER: 01   REF DOC ID: REF LINE NO:
        VEND / PROV / CUST: NAME:
            BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
            COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG: 9110
            APPR UNIT: 2XXX   ACTIVITY: REV SRCE/SUB-REV:
        PROJ NUMBER: REPT CAT: 0012   BS ACCOUNT: 22500
        OBJ/SUB-OBJ: DESCRIPTION: SET UP CMIA A/R
            AMOUNT: 12,619.75   I/D: P/F:
        LINE ITM CD:

FUNC: DOCID: CR   XXX   01CMIA00358   12/29/00   03:11:38   PM
STATUS: PEND5   BATID: ORG: 002-002 OF   002
01 -

                LINE NUMBER: 02   REF DOC ID: REF LINE NO:
        VEND / PROV / CUST: NAME:
            BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
            COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG: 9110
            APPR UNIT: 2XXX   ACTIVITY: REV SRCE/SUB-REV:
        PROJ NUMBER: REPT CAT: 0012   BS ACCOUNT: 12404
        OBJ/SUB-OBJ: DESCRIPTION: SET UP CMIA A/R
            AMOUNT: 12,619.75   I/D: D   P/F:
        LINE ITM CD:

EXHIBIT 22.20.10-B
REV. 01-003

FUNC: DOCID: CR XXX 010031   01/02/01   04:16:57   PM
STATUS: SCHED   BATID: ORG:
H -

        * * CASH RECEIPT INPUT FORM * *

    DEPOSIT DATE: 01 02 01   ACCTG PRD: BUDGET FY: 01

        ACTION: E   BANK ACCOUNT CODE: 01   CASH ACCOUNT:

    COMMENTS:

                                                          DOCUMENT TOTAL: 00000001261975
    UNIDENTIFIABLE   INVOICE: CALCULATED DOCUMENT TOTAL:
    INVOICE RECONCILIATION:

A - - *HS60 - DOCUMENT MARKED FOR READ ONLY

FUNC: DOCID: CR XXX 010031   01/02/01   04:17:44   PM
STATUS: SCHED   BATID: ORG: 001-001 OF   01
01 -

                LINE NUMBER: 01   REF DOC ID: REF LINE NO:
    VEND / PROV / CUST: NAME:
        BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
        COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG:
        APPR UNIT: ACTIVITY: REV SRCE/SUB-REV:
        PROJ NUMBER: REPT CAT: 0012   BS ACCOUNT:
        OBJ/SUB-OBJ: DESCRIPTION:
            AMOUNT: 00000001261975   I/D: P/F:
        LINE ITM CD:

EXHIBIT 22.20.10-C
REV. 01-003
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FUNC: DOCID: CR   XXX 010031   01/04/01   11:16:38   AM

STATUS: PEND5   BATID: ORG:

H-

      * * CASH RECEIPT INPUT FORM * *

DEPOSIT DATE: 01 02 01   ACCTG PRD: BUDGET FY: 01

ACTION: E   BANK ACCOUNT CODE: 01   CASH ACCOUNT: 10100

COMMENTS: CMIA DRAW & A/R REVERSAL

                                                    DOCUMENT TOTAL: 12,619.75

UNIDENTIFIABLE INVOICE: N   CALCULATED DOCUMENT TOTAL: 12,619.75

INVOICE RECONCILIATION: N

A - - *HS60 - DOCUMENT MARKED FOR READ ONLY   H - - *S404 - READY FOR APPROVAL 5

(FOR DFA USE ONLY) TYPE OF REMITTANCE			PLEASE CREDIT THE ABOVE AMOUNT(S) TO THE PROPER FUNDS, AS INDICATED.
CASH		$_____	
CHECKS		$_____	BY _____
DEP. RECEIPT	# _____	$_____	TITLE_____
STATE WARRANT	# _____	$_____	DATE _____
LESS:	_____	$_____	
			(FOR DFA USE ONLY)
Deposit to Fund	# _____	$_____	
GRAND TOTAL		$_____	APPROVED BY _____
			DATE _____
CASHIER		DATE	

SEND: White Copy to Department of Finance & Administration along with payment.

RETAIN: Pink Copy as a temporary record of money deposited with the Department of Finance & Administration.

EXHIBIT 22.20.10-C
REV. 01-003
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FUNC: DOCID: CR   XXX   010031   01/04/01   11:16:35   AM
STATUS: PEND5   BATID: ORG: 001-001 OF   003
01 -

                   LINE NUMBER: 01   REF DOC ID: REF LINE NO:
         VEND / PROV / CUST: NAME:
              BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
              COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG: 9110
              APPR UNIT: 2XXX   ACTIVITY: REV SRCE/SUB-REV: 44005
         PROJ NUMBER: 11000000   REPT CAT: 0012   BS ACCOUNT:
              OBJ/SUB-OBJ: DESCRIPTION: CMIA DRAW
                   AMOUNT: 12,619.75   I/D: P/F:
              LINE ITM CD:

FUNC: DOCID: CR   XXX   010031   01/04/01   11:16:36   AM
STATUS: PEND5   BATID: ORG: 002-002 OF   003
01 -

                   LINE NUMBER: 02   REF DOC ID: REF LINE NO:
         VEND / PROV / CUST: NAME:
              BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
              COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG: 9110
              APPR UNIT: 2XXX   ACTIVITY: REV SRCE/SUB-REV:
         PROJ NUMBER: 11000000   REPT CAT: 0012   BS ACCOUNT: 12404
              OBJ/SUB-OBJ: DESCRIPTION: CMIA A/R REVERSAL
                   AMOUNT: 12,619.75   I/D: P/F:
              LINE ITM CD:

EXHIBIT 22.20.10-C
REV. 01-003
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FUNC: DOCID: CR   XXX   010031   01/04/01   11:16:38   AM
STATUS: PEND5   BATID: ORG: 003-003 OF   003
01 -

               LINE NUMBER: 03   REF DOC ID: REF LINE NO:
       VEND / PROV / CUST: NAME:
             BILLING CODE: RECVG FUND: 3XXX   LOC CODE:
            COLL FUND: 3XXX   AGENCY: XXX   ORG/SUB-ORG: 9110
            APPR UNIT: 2XXX   ACTIVITY: REV SRCE/SUB-REV:
       PROJ NUMBER: 11000000   REPT CAT: 0012   BS ACCOUNT: 22500
          OBJ/SUB-OBJ: DESCRIPTION: CMIA A/R REVERSAL
              AMOUNT: 12,619.75   I/D: D   P/F:
             LINE ITM CD:

STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION

TOPIC	CASH MANAGEMENT IMPROVEMENT ACT	SUB-SECTION 22.20.20
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SUB-SECTION	TRANSACTION FLOW	REVISION NUMBER 99-001

The CSH002 and CSH003 reports are generated to compile the information required to file the annual report to the U. S. Treasury. The information from the CSH002 report will automatically roll into the CSH003 report. All documents will appear correctly on the CSH003 report if they have the Julian number included in the first five spaces of the document identification and the RPTG is referenced on the federal revenue or expenditure line.

The following are examples of transactions which will automatically appear on the CSH002 report:

S   The warrants printed on a given day will appear on the CSH002 report if the PV referenced a RPTG.

S   If the RPTG is included on a document which is cancelling a warrant, then the CX will be included on the CSH002 report.

The following are examples of errors which will cause a document to fail to appear on the CSH002 report:

S   A PV which does not reference a RPTG will produce a warrant but will not appear on the CSH002 report.

S   A warrant cancelled (by CX or JV) without referencing a RPTG will not appear on the CSH002 report.

If errors are made in recording CMIA activity, the information on these reports will be incorrect and adjustments should be made to adequately reflect CMIA activity. See sub-section 25.20.12 for reference in correcting program expenditure coding errors.

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SECTION OUTPUT		ISSUANCE DATE FEBRUARY 28, 2001
SUB-SECTION REPORTS		REVISION NUMBER 01-003

CSH002 (Cash 2) REPORT

The CSH002 Report (Exhibit 22.30.10-A) is a listing of the warrants charged to expense in the nightly processing by agency, fund number and RPTG. The report records all PVs charged to expense in which a RPTG was included in the coding. It gives a total dollar amount as well as the amount that should be drawn down from the federal government. A julian date is assigned to all warrants issued with a reporting category. It is the julian date and RPTG that provide the tracking mechanism necessary to identify the expense and the federal drawdown receipt. This report is distributed at the same time the agency picks up the warrants from BFC. An explanation of the information contained in this report is provided below.

REFERENCE	EXPLANATION
1	PRINT DATE - The date the CSH002 report was printed.
2	REPORT ID - The number of the report utilized for identification purposes.
3	TRACKING NUMBER - The julian date assigned to all warrants issued with a RPTG followed by the month, day and year in MMDDYYYY format.
4	AGENCY - The agency number being reported.
5	FUND - The fund number being reported.
6	REPT (Reporting) CAT (Category) - Used by agencies to track CMIA grants in SAAS.
7	CFDA (Catalog of Federal Domestic Assistance) NUMBER - The number assigned by the government to each CMIA program from which it receives money.
8	VENDOR NUMBER - The 11-digit statewide vendor number assigned to the vendor.
9	VENDOR NAME - The name of the vendor being paid by the PV.
10	PAYMENT VOUCHER - The transaction ID for the PV.
11	WARRANT NUMBER - The 11-digit number assigned by SAAS when the state warrant is written.
12	WARRANT AMOUNT - The amount of the warrant.
13	FEDERAL PERCENT - Indicates the percentage of federal participation.
14	FEDERAL AID NO (Number) - Used by agencies for grant identifying number.
15	TOTAL FOR REPORTING CATEGORY - The report provides a total of warrants written for each RPTG.
16	TOTAL FOR FUND - The report provides a total for warrants written with RPTG by fund.

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CSH003 (Cash 3) REPORT

The CSH003 Report (Exhibit 22.30.10-B) is distributed by the CMIA coordinator. This report is run to determine whether federal money, subject to CMIA regulations, is received and expended according to established clearance patterns. It is run by fund, CFDA number, RPTG and julian date. It will show the amount of the disbursement, calculate the federal drawdown amount and also show the receipt amount. It will then calculate the amount, if any, of interest that is due to or from the federal government. An explanation of the information contained in this report is provided below.

REFERENCE	EXPLANATION
1	PGM (Program) - The number of the report utilized for ID purposes; in this case, " Cash 3 Report" .
2	FOR - The accounting period for which the report was based.
3	AGENCY - The agency number for which the report was run.
4	FUND - The fund number being reported.
5	REPORTING CAT (Category) - Used by agencies to track CMIA grants in SAAS.
6	AVG (Average) CLEAR (Clearance) - The number of business days it takes for vendors to deposit a state warrant and for it to clear the state treasury per the clearance pattern.
7	FED (Federal) PCT (Percent) - Indicates the percentage of federal participation.
8	CFDA (Catalog of Federal Domestic Assistance) NUMBER - The number assigned by the federal government to each program from which it receives money.
9	INTEREST - This is the previous year' s federal rate of interest programmed into the report once a year to calculate the amount of interest due the federal government or the state. It is adjusted at the end of the report year to the actual rate to be used to make payments.
10	JULIAN NUM (Number) - The date assigned to all warrants issued with a RPTG.
11	CALC (Calculate) DATE - The date interest calculations begin. The date of the warrant (julian date) plus the days in the average clearance pattern (for only business days and also excluding holidays and state and federal closing days).
12	100% DOLLAR - The amount of the disbursement used to determine the federal drawdown amount.

STATE OF MISSISSIPPI
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SECTION OUTPUT		ISSUANCE DATE FEBRUARY 28, 2001
SUB-SECTION REPORTS		REVISION NUMBER 01-003

<u>REFERENCE</u>   <u>EXPLANATION</u>

13   CALCULATED FED (Federal) DOLLAR DRAW - The amount that should be drawn down from the federal government (that is, #12 x #7).

14   ACTUAL FED (Federal) AMT (Amount) RECVD (Received) - The amount received from the federal government per the drawdown request.

15   NET AMT (Amount) REC (Received) - The amount due to/from the federal government as calculated in #13 less any amount received in #14.

16   PRINTED AD (Automatic Disbursement)/ACPT (Accepted) ARW (Application for Receipt Warrant) DATE - The date the state warrant was printed or the CR was accepted.

17   DAY DIFF (Difference) - The number of days between the acceptance date of the revenue document (CR) at the state treasury and the CALC DATE (the due date the federal revenue should be received). That is, #16 (of the ARW) - #11.

18   FED (Federal) INT (Interest) DUE - The amount of interest due the federal government if the draw is received prior to the calculate date as a result of the day difference at #17.

19   STATE INT (Interest) DUE - The amount of interest due the state if the draw is received after the calculate date as a result of the day difference at #17.

20   TOTAL $ - The report provides a total for columns #12 and #13.

21   The first six digits of the document ID number followed by the two alpha characters which define the document type.

22   TOTAL FEDERAL DOLLAR RECV (Received) - The report provides a total for column #14.

23   INTEREST ON BAL (Balance)/NET AMT (Amount) - Disregard this amount. It is not valid until the end of the report year when the current interest rate is entered at #9.

EXHIBIT 22.30.10-A
REV. 01-003

DEPT OF FINANCE AND ADMINISTRATION
CMIA WARRANTS PAID FOR BGT YEAR   01   PAGE: 00035
PRINT DATE: 01/02/01   REPORT ID : CSH002

TRACKING NUMBER: 01003   (3)   01/03/2001   (1)   (2)

AGENCY: XXX   (4)
FUND: 3XXX   (5)

REPT CAT	CFDA NUM	VENDOR NUMBER	VENDOR NAME	PAYMENT VOUCHER	WARRANT NUMBER	WARRANT AMOUNT	FEDERAL PERCENT	FEDERAL AID NO
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
0012	85.106	V9999929990	STATE TREASURER 2999	01000002846	AD00000062948	113.97	78.70	01SUPRTAGCY
0012	85.106	V9999929990	STATE TREASURER 2999	01000000823	AD00000063158	1,216.00	78.70	01SUPRTAGCY
0012	85.106	V9999929990	STATE TREASURER 2999	01000000824	AD00000063159	1,216.00	78.70	01SUPRTAGCY
0012	85.106	V9999929990	STATE TREASURER 2999	01000000825	AD00000063160	2,288.00	78.70	01SUPRTAGCY
0012	85.106	V9999929990	STATE TREASURER 2999	01000000826	AD00000063161	1,180.00	78.70	01SUPRTAGCY
0012	85.106	V0000000520	ABC COMPANY	01000000827	AD00000063162	3,360.00	78.70	01SUPRTAGCY
0012	85.106	V0000000520	ABC COMPANY	01000000828	AD00000063163	2,216.00	78.70	01SUPRTAGCY
0012	85.106	V0000000520	ABC COMPANY	01000000828	AD00000063164	2,216.00	78.70	01SUPRTAGCY
0012	85.106	V0000041800	BELL INC	01000011200	AD00000063932	2,229.29	78.70	01SUPRTAGCY

* * *   TOTAL FOR REPORTING CATEGORY 0012   (15)   16,035.26

* * * TOTAL FOR FUND   (16)   16,035.26

EXHIBIT 22.30.10-B
REV. 01-003

DEPT OF FINANCE AND ADMINISTRATION

PGM: CSH003   (1)

CMIA REPORT FOR 01/01/01   (2)

JCL: FMCSH003

REPORT YEAR 00

PAGE: 12

RUN DATE: 01/12/01

AGENCY: (3)   XXX FUND: 3XXX   (4)
REPORTING CAT: 0012 (5)   AVG CLEAR: 004 (6) FED PCT: 0078.7000   (7)
CFDA NUMBER: 85.106 (8)   INTEREST: 005.42000% (9)

(10) JULIAN NUM	(11) CALC DATE	(12) 100% DOLLAR (AD/CX/JV/CR/MW)	(13) CALCULATED FED DOLLAR DRAW	(14) ACTUAL FED AMT RECVD	(15) NET AMT REC (DUE TO/FROM)	(16) PRINTED AD/ ACPT ARW DATE	(17) DAY DIFF	(18) FED INT DUE	(19) STATE INT DUE
01003	01/09/01	16,035.26	12,619.75			01/03/01			
TOTAL $ (AD/CX/JV/CR/MW) (20)		16,035.26	12,619.75						
					12,619.75				
010031 - CR (21)				12,619.75-	0.00	01/10/01	001	0.00	1.87
TOTAL FEDERAL DOLLAR RECV (22)				12,619.75-					
INTEREST ON BAL/NET AMT (23)					0.00	01/01/01	008-	0.00	0.00